



DIVISION OF
INVESTMENT MANAGEMENT

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

April 13, 2016

VIA ELECTRONIC MAIL

Michael D. Barolsky, Esq.
U.S. Bancorp Fund Services, LLC
615 E. Michigan Street
Milwaukee, WI 53202

Re: ETF Series Solutions and Destra Capital Advisors LLC et al., File No. 812-14316

Dear Mr. Barolsky:

By form APP-WD filed with the Securities and Exchange Commission on January 25, 2016, you requested that the above-referenced application, filed under the Investment Company Act of 1940, be withdrawn.¹ Please be advised that your request for withdrawal has been granted, pursuant to delegated authority.

Sincerely,

/s/ Mary Kay Frech

Mary Kay Frech
Branch Chief

cc: W. John McGuire, Esq.

¹ We note that applicants incorrectly filed their notice of withdrawal under form type AW WD, which pertains to the withdrawal of amended registration statements, rather than under form type APP-WD, which formally withdraws an application. Our Dissemination and EDGAR Filer Support office has corrected this error.